

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 57-26

September 5, 1957

## SAMPLING BULK SPIRITS AT TIME OF GAUGE FOR TAXPAYMENT

**Proprietors of registered distilleries, fruit distilleries, industrial alcohol plants, internal revenue bonded warehouses, and industrial alcohol bonded warehouses, and others concerned:**

**Purpose.** The purpose of this circular is to advise you of a program for checking the accuracy of proof determination where distilled spirits are gauged in bulk gauging tanks for taxpayment.

**Background.** Determination of tax by the bulk gauging method has emphasized the need for accuracy in proofing. An error of one tenth of a degree of proof can cause an error of hundreds of dollars in determining tax liability on a tank of spirits. The sampling program is designed as a means to check instruments, verify proof determinations, and insure fair treatment for taxpayers.

**Procedure.** The procedures are, briefly: (a) a pint sample will be taken from each lot, after thorough agitation but before the spirits are weighed for taxpayment; (b) each week a representative number of such samples will be selected for proof checking; and (c) unused samples and remnants of samples tested on the premises will be returned to the proprietor and may either be dumped into lots of untaxed homogeneous spirits, returned to the distilling system, or destroyed.

**Storage of Samples.** Samples will be stored under Government lock in the Government office or in the gauging area of the plant or warehouse.

**Inquiries.** Inquiries regarding this circular should refer to the number thereof and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).

A handwritten signature in cursive script, reading "Dwight E. Avis".

Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division